

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Concord Community Schools (2270)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$14,891,908	\$15,494,131	\$14,896,027	\$15,492,422	1.0%	4.0%
Non - Certified Salaries	120	\$1,982,109	\$2,139,109	\$2,148,550	\$2,576,835	6.8%	19.9%
Transfer Tuition to Other School Corps Within State	561	\$2,766,916	\$2,541,355	\$2,596,138	\$2,524,217	-2.3%	-2.8%
Group Health Insurance	222	\$2,024,429	\$2,194,368	\$2,171,442	\$2,056,548	0.4%	-5.3%
Teacher Retirement Fund, After 7-1-95	216	\$1,038,916	\$1,319,252	\$1,060,448	\$1,175,328	3.1%	10.8%
Social Security Certified	212	\$1,066,587	\$1,103,811	\$1,056,497	\$1,109,446	1.0%	5.0%
Pre-2008 Object Code - Temporary Salaries	130	\$529,112	\$520,047	\$526,776	\$536,899	0.4%	1.9%
Operational Supplies	611	\$338,903	\$268,480	\$236,726	\$374,512	2.5%	58.2%
Textbooks	630	\$681,243	\$569,705	\$97,811	\$371,195	-14.1%	279.5%
Severance/Early Retirement Pay	213	\$238,637	\$222,266	\$222,470	\$225,729	-1.4%	1.5%
Social Security Noncertified	211	\$180,349	\$189,407	\$191,473	\$222,931	5.4%	16.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$214,983	\$252,851	\$175,540	\$156,173	-7.7%	-11.0%
Public Employees Retirement Fund	214	\$95,282	\$125,091	\$106,916	\$124,545	6.9%	16.5%
Travel	580	\$52,764	\$24,157	\$22,276	\$39,327	-7.1%	76.5%
Instructional Programs Improvement Services	312	\$108,662	\$12,546	\$17,834	\$32,908	-25.8%	84.5%
Dues and Fees	810	\$22,147	\$24,673	\$23,220	\$30,631	8.4%	31.9%
Terminal Leave	125	\$0	\$0	\$21,992	\$28,546	NA	29.8%
Repairs and Maintenance Services	430	\$31,964	\$28,898	\$23,897	\$23,274	-7.6%	-2.6%
Computer Hardware	741	\$39,873	\$10,651	\$0	\$14,979	-21.7%	NA
Library Books	640	\$10,331	\$10,373	\$9,301	\$12,230	4.3%	31.5%
Postage and Postage Machine Rental	532	\$13,175	\$10,962	\$13,445	\$11,729	-2.9%	-12.8%
Other Professional and Technical Services	319	\$36,015	\$15,458	\$8,797	\$6,864	-33.9%	-22.0%
Professional Development	748	\$20,663	\$7,873	\$1,143	\$6,674	-24.6%	484.1%
Periodicals	650	\$4,007	\$2,834	\$2,648	\$5,243	7.0%	98.0%
Other Supplies and Materials	615, 660 - 689	\$1,294	\$2,948	\$1,706	\$3,573	28.9%	109.5%
Licensed Employees	135	\$4,472	\$688	\$2,320	\$1,712	-21.3%	-26.2%
Pupil Services	313	\$4,117	\$886	\$649	\$612	-37.9%	-5.7%
Connectivity	744	\$500	\$800	\$300	\$450	-2.6%	50.0%
Instruction Services	311	\$138,475	\$7,824	\$5,706	\$300	-78.4%	-94.7%
Other Purchased Services	593	\$0	\$0	\$0	\$295	NA	NA
Content	747	\$8,000	\$0	\$0	\$80	-68.4%	NA
Services Purch. From School Corp/Ed Service Ag. in State	591	\$0	\$3,363	\$0	\$0	NA	NA
Equipment	730	\$0	\$1,907	\$0	\$0	NA	NA
Other Technology Hardware	746	\$0	\$9,986	\$0	\$0	NA	NA
Rentals	440	\$8,398	\$8,803	\$7,710	\$0	-100.0%	-100.0%
Data Processing Services	316	\$3,192	\$0	\$0	\$0	-100.0%	NA
<b>Student Academic Achievement Total</b>		<b>\$26,557,422</b>	<b>\$27,125,503</b>	<b>\$25,649,758</b>	<b>\$27,166,205</b>	<b>0.6%</b>	<b>5.9%</b>

## Trends in School Corporation Expenditures by Object

## Biannual Financial Report Data

## Concord Community Schools (2270)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
<b>Student Instructional Support</b>							
Certified Salaries	110	\$1,570,038	\$1,569,885	\$1,651,796	\$1,824,196	3.8%	10.4%
Non - Certified Salaries	120	\$535,819	\$555,755	\$544,522	\$579,681	2.0%	6.5%
Group Health Insurance	222	\$201,427	\$230,857	\$250,480	\$258,631	6.4%	3.3%
Teacher Retirement Fund, After 7-1-95	216	\$86,343	\$118,476	\$102,727	\$130,681	10.9%	27.2%
Social Security Certified	212	\$113,057	\$112,095	\$116,875	\$130,053	3.6%	11.3%
Pupil Services	313	\$465	\$65,217	\$55,938	\$68,556	248.4%	22.6%
Public Employees Retirement Fund	214	\$50,391	\$69,345	\$59,924	\$66,060	7.0%	10.2%
Social Security Noncertified	211	\$38,716	\$39,621	\$38,724	\$41,050	1.5%	6.0%
Severance/Early Retirement Pay	213	\$33,882	\$31,777	\$33,348	\$35,924	1.5%	7.7%
Operational Supplies	611	\$26,619	\$21,166	\$19,810	\$33,060	5.6%	66.9%
Repairs and Maintenance Services	430	\$22,699	\$29,001	\$26,139	\$20,370	-2.7%	-22.1%
Teacher Retirement Fund, Prior to 7-1-95	215	\$19,182	\$19,755	\$16,590	\$13,980	-7.6%	-15.7%
Other Supplies and Materials	615, 660 - 689	\$7,030	\$7,697	\$8,560	\$13,177	17.0%	53.9%
Computer Hardware	741	\$4,508	\$1,111	\$30,582	\$6,973	11.5%	-77.2%
Dues and Fees	810	\$6,560	\$5,940	\$6,354	\$6,678	0.4%	5.1%
Travel	580	\$8,094	\$4,431	\$4,842	\$6,033	-7.1%	24.6%
Other Purchased Services	593	\$2,256	\$2,707	\$2,678	\$4,749	20.5%	77.4%
Content	747	\$0	\$0	\$0	\$587	NA	NA
Postage and Postage Machine Rental	532	\$177	\$149	\$208	\$143	-5.2%	-31.2%
Instruction Services	311	\$5,733	\$0	\$0	\$0	-100.0%	NA
Terminal Leave	125	\$0	\$0	\$1,784	\$0	NA	-100.0%
<b>Student Instructional Support Total</b>		<b>\$2,732,996</b>	<b>\$2,884,984</b>	<b>\$2,971,880</b>	<b>\$3,240,582</b>	<b>4.4%</b>	<b>9.0%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$3,801,631	\$3,913,000	\$3,682,126	\$3,910,998	0.7%	6.2%
Food Purchases	614	\$1,251,599	\$1,310,367	\$1,286,374	\$1,400,103	2.8%	8.8%
Heating and Cooling for Buildings - Electricity	621	\$704,903	\$751,451	\$781,211	\$793,290	3.0%	1.5%
Public Employees Retirement Fund	214	\$370,707	\$500,952	\$417,414	\$455,443	5.3%	9.1%
Group Health Insurance	222	\$452,916	\$467,877	\$475,571	\$451,830	-0.1%	-5.0%
Equipment	730	\$70,947	\$744,813	\$99,908	\$416,065	55.6%	316.4%
Repairs and Maintenance Services	430	\$409,809	\$352,387	\$313,581	\$379,038	-1.9%	20.9%
Operational Supplies	611	\$341,474	\$301,328	\$303,550	\$348,915	0.5%	14.9%
Heating and Cooling for Buildings - Gas	622	\$322,746	\$312,125	\$408,970	\$345,147	1.7%	-15.6%
Social Security Noncertified	211	\$276,668	\$284,262	\$265,094	\$286,293	0.9%	8.0%
Workers Compensation Insurance	225	\$179,438	\$166,012	\$262,866	\$269,040	10.7%	2.3%
Gasoline and Lubricants	613	\$326,798	\$350,107	\$304,002	\$253,519	-6.2%	-16.6%
Insurance	520	\$167,367	\$234,421	\$243,545	\$217,896	6.8%	-10.5%
Miscellaneous Objects	876 - 899	\$4,089	\$2,229	\$2,908	\$206,214	166.5%	6992.1%

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**Biannual Financial Report Data**

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Other Supplies and Materials	615, 660 - 689	\$113,646	\$144,727	\$179,034	\$176,522	11.6%	-1.4%
Certified Salaries	110	\$274,117	\$146,999	\$143,680	\$144,480	-14.8%	0.6%
Board of Education Services	318	\$114,130	\$125,337	\$132,019	\$140,444	5.3%	6.4%
Student Transportation Services	510	\$113,282	\$124,071	\$111,722	\$84,989	-6.9%	-23.9%
Dues and Fees	810	\$31,883	\$31,781	\$27,233	\$84,921	27.8%	211.8%
Water and Sewage	411	\$52,427	\$57,857	\$66,769	\$78,815	10.7%	18.0%
Overtime Salaries	140	\$50,878	\$48,471	\$40,351	\$61,632	4.9%	52.7%
Instruction Services	311	\$5,354	\$10,000	\$0	\$45,833	71.0%	NA
Connectivity	744	\$181,516	\$205,806	\$0	\$38,407	-32.2%	NA
Removal of Refuse and Garbage	412	\$32,962	\$39,578	\$34,590	\$37,238	3.1%	7.7%
Other Professional and Technical Services	319	\$15,736	\$44,365	\$34,644	\$34,479	21.7%	-0.5%
Telephone	531	\$35,710	\$33,411	\$34,323	\$33,067	-1.9%	-3.7%
Content	747	\$17,543	\$24,231	\$24,904	\$30,586	14.9%	22.8%
Travel	580	\$16,340	\$24,352	\$20,911	\$29,876	16.3%	42.9%
Printing and Binding	550	\$15,932	\$16,626	\$22,012	\$28,374	15.5%	28.9%
Tires and Repairs	612	\$40,052	\$23,715	\$24,650	\$20,374	-15.5%	-17.3%
Severance/Early Retirement Pay	213	\$16,783	\$15,123	\$14,440	\$14,873	-3.0%	3.0%
Social Security Certified	212	\$20,572	\$10,563	\$10,986	\$10,529	-15.4%	-4.2%
Board Member Compensation	115	\$10,000	\$10,000	\$10,000	\$10,000	0.0%	0.0%
Postage and Postage Machine Rental	532	\$8,259	\$9,833	\$8,880	\$8,283	0.1%	-6.7%
Terminal Leave	125	\$0	\$4,347	\$4,586	\$7,532	NA	64.2%
Advertising	540	\$4,905	\$3,721	\$7,230	\$5,098	1.0%	-29.5%
Other Employee Benefits	241 - 290	\$5,648	\$3,750	\$4,229	\$4,551	-5.3%	7.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$8,322	\$6,120	\$4,351	\$4,346	-15.0%	-0.1%
Teacher Retirement Fund, After 7-1-95	216	\$6,407	\$3,861	\$2,820	\$2,100	-24.3%	-25.5%
Other Technology Hardware	746	\$0	\$0	\$0	\$2,046	NA	NA
Unemployment Insurance	230	\$27,170	\$13,810	\$12,439	\$1,734	-49.7%	-86.1%
Student Trans. Purch. From Another IN School Corp. Outside Sta	512	\$1,193	\$763	\$1,064	\$1,148	-1.0%	7.9%
Periodicals	650	\$317	\$367	\$327	\$1,043	34.7%	219.0%
Official Bond Premiums	525	\$520	\$420	\$740	\$420	-5.2%	-43.2%
Staff Services	314	\$0	\$0	\$695	\$220	NA	-68.3%
Other Purchased Property Services	490 - 499	\$0	\$68	\$0	\$90	NA	NA
Other Purchased Services	593	\$20,141	\$15,000	\$0	\$0	-100.0%	NA
Professional Development	748	\$0	\$0	\$12,995	\$0	NA	-100.0%
Seldom or Non-recurring Fines	825	\$0	\$180	\$0	\$0	NA	NA
<b>Overhead and Operational Total</b>		<b>\$9,922,838</b>	<b>\$10,890,583</b>	<b>\$9,839,744</b>	<b>\$10,877,840</b>	<b>2.3%</b>	<b>10.6%</b>
<b>Non Operational</b>							
Redemption of Principal	831	\$6,046,297	\$6,278,860	\$6,560,755	\$6,830,385	3.1%	4.1%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Interest	832	\$3,798,000	\$3,587,044	\$3,368,312	\$3,109,015	-4.9%	-7.7%
Repairs and Maintenance Services	430	\$426,450	\$494,390	\$792,234	\$962,806	22.6%	21.5%
Computer Hardware	741	\$103,414	\$1,165	\$4,613	\$688,409	60.6%	14824.6%
Rentals	440	\$721,022	\$781,126	\$496,582	\$612,052	-4.0%	23.3%
Content	747	\$445,344	\$408,449	\$396,980	\$537,517	4.8%	35.4%
Certified Salaries	110	\$264,034	\$256,147	\$351,027	\$318,634	4.8%	-9.2%
Non - Certified Salaries	120	\$231,315	\$228,684	\$208,753	\$219,453	-1.3%	5.1%
Equipment	730	\$163,670	\$48,748	\$15,074	\$168,757	0.8%	1019.6%
Other Technology Hardware	746	\$176,721	\$38,658	\$141,615	\$118,944	-9.4%	-16.0%
Connectivity	744	\$94,864	\$93,987	\$103,139	\$105,298	2.6%	2.1%
Other Professional and Technical Services	319	\$111,679	\$10,111	\$9,077	\$34,394	-25.5%	278.9%
Teacher Retirement Fund, After 7-1-95	216	\$15,956	\$19,093	\$25,448	\$22,579	9.1%	-11.3%
Social Security Noncertified	211	\$22,121	\$21,786	\$20,243	\$21,055	-1.2%	4.0%
Group Health Insurance	222	\$13,334	\$8,911	\$12,520	\$19,465	9.9%	55.5%
Social Security Certified	212	\$14,928	\$14,361	\$21,780	\$19,164	6.4%	-12.0%
Operational Supplies	611	\$8,769	\$5,592	\$8,935	\$12,690	9.7%	42.0%
Severance/Early Retirement Pay	213	\$3,565	\$3,495	\$5,127	\$4,976	8.7%	-3.0%
Telecommunications Equipment	745	\$6,916	\$731	\$975	\$4,842	-8.5%	396.6%
Dues and Fees	810	\$3,100	\$4,170	\$500	\$2,530	-5.0%	406.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,420	\$2,244	\$1,492	\$1,190	-4.3%	-20.3%
Public Employees Retirement Fund	214	\$3,068	\$1,973	\$789	\$801	-28.5%	1.5%
Postage and Postage Machine Rental	532	\$164	\$0	\$0	\$116	-8.4%	NA
Construction Services	450	\$1,061,589	\$3,627	\$0	\$0	-100.0%	NA
Improvements Other Than Buildings	715	\$21,372	\$0	\$0	\$0	-100.0%	NA
Miscellaneous Objects	876 - 899	\$0	\$58,942	\$46,097	\$0	NA	-100.0%
<b>Non Operational Total</b>		<b>\$13,759,112</b>	<b>\$12,372,294</b>	<b>\$12,592,066</b>	<b>\$13,815,071</b>	<b>0.1%</b>	<b>9.7%</b>
<b>Grand Total</b>		<b>\$52,972,368</b>	<b>\$53,273,363</b>	<b>\$51,053,448</b>	<b>\$55,099,697</b>	<b>1.0%</b>	<b>7.9%</b>